

# IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼

## HUMAN RESOURCES ENTERPRISE

### TECHNICAL TAX SPECIALIST 1

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#### DEFINITION

Under general supervision, work involves assisting in the research, analysis, development and dissemination of tax policy issues of limited complexity; performs related work as required.

**The Work Examples and Competencies listed are for illustrative purposes only and not intended to be the primary basis for position classification decisions.**

#### WORK EXAMPLES

Researches the potential impact on established policies based upon state legislation, federal law changes, court decisions and all other related tax matters.

On a limited basis, conveys revenue policy to taxpayers, federal authorities and Revenue and Finance employees to clarify policies or explain a new policy.

Reviews proposed legislation to determine what type of impact it will have on the agency and the general public by working in conjunction with other agency divisions.

Reviews formal written statements of tax rulings and tax policies in cases which affect taxpayers on non-complex existing tax policy, interprets laws and regulations pertinent to the development of assigned tax policy statements; develops written statements which clarify issues of law to affected taxpayers; submits statements to a higher level tax specialist for approval.

Assists in identifying the need for requested state legislation and preparing documentation by researching current legislation that may be involved, the impact it will have on the Department of Revenue and the general public and making a recommendation as to its validity.

Assists in developing and maintaining rules to reflect changes in tax policy to update the Revenue and Finance staff and general public on current tax policy. Writes rules and policy and disseminates to staff and the general public in the form of a newsletter or bulletin.

Provides technical tax policy data such as that which will have an impact on state revenues, to the Research and Management Services Division in order to develop a revenue forecasting model and assessment of revenue needs by reviewing new legislation, proposed legislation or policy changes.

Maintains technical tax bulletins for internal and external purposes in order to alert Revenue staff and the general public to new or revised tax policies which must be adhered to.

Assists, upon request from higher level specialists, in the preparation of information for the Executive and Legislative Branches by gathering all data; such as, the affect it will have on state revenues and information from states where the policy is being used.

#### COMPETENCIES REQUIRED

Knowledge of accounting principles, theories, practices, terminology and techniques.

Knowledge of Iowa tax laws, rules and regulations relevant to taxes administered and collected by the Iowa Department of Revenue and Finance.

Knowledge of administrative, common or probate law.

Knowledge of the general sources of statistical data and data collection methods related to tax administration.

Knowledge of general business practices and procedures.

Knowledge of the various types of financial records maintained by corporations, partnerships, estates and trusts, and individuals from which necessary information can be obtained.

Ability to relate details of various tax provisions to Revenue employees and the general public in order to provide a clear meaning of the provisions.

Ability to analyze facts and make sound decisions based on evidence presented and applicable laws, rules and precedents.

Ability to provide legal and technical advice and recommendations to agency staff on non-complex issues.

Ability to effectively communicate complex tax policy, rules and legislation, both orally and in writing.

Ability to comprehend appeal rights and remedies as set forth in pertinent laws and administrative rules of the Department of Revenue and Finance.

Ability to comprehend and apply specific laws, court decisions and established precedents of Iowa tax laws.

Displays high standards of ethical conduct. Exhibits honesty and integrity. Refrains from theft-related, dishonest or unethical behavior.

Works and communicates with internal and external clients and customers to meet their needs in a polite, courteous, and cooperative manner. Committed to quality service.

Displays a high level of initiative, effort and commitment towards completing assignments efficiently. Works with minimal supervision. Demonstrates responsible behavior and attention to detail.

Responds appropriately to supervision. Makes an effort to follow policy and cooperate with supervisors.

Aligns behavior with the needs, priorities and goals of the organization.

Encourages and facilitates cooperation, pride, trust, and group identity. Fosters commitment and team spirit.

Expresses information to individuals or groups effectively, taking into account the audience and nature of the information. Listens to others and responds appropriately.

#### **EDUCATION, EXPERIENCE, AND SPECIAL REQUIREMENTS**

Graduation from an accredited four year college or university with a minimum of twelve semester hours in accounting and three years of professional accounting or auditing experience;

OR

an equivalent combination of education and experience substituting one year of the above mentioned experience for each year of the required education with a maximum substitution of four years;

OR

a Master's degree in Accounting will substitute for two years of the required work experience;

OR

a Certified Public Accountant Certificate will substitute for one year of the required work experience;

OR

graduation from an accredited law school.

Effective Date: 8/8/83 SLB